

**STATEMENT OF THE FREEDOM OF INFORMATION COMMISSION ON  
RAISED HOUSE BILL 5247, AN ACT IMPLEMENTING THE RECOMMENDATIONS  
OF THE AUDITORS OF PUBLIC ACCOUNTS**

February 19, 2016

**The Freedom of Information Commission supports section 6** of Raised House Bill 5247, An Act Implementing the Recommendations of the Auditors of Public Accounts. The Commission takes no position with respect to the remaining sections of the bill.

Currently, Conn. Gen. Stat. section 4-37f (8) requires that if a foundation is established in support of a public agency, including a public institution of higher learning, the foundation must complete audits, either each fiscal year, or every three fiscal years, depending upon the amount of earnings and receipts of the foundation. The law provides that the audits may either be performed by an independent auditor, or, upon the request of the state agency, and with the consent of the foundation, by the Auditors of Public Accounts.

Pursuant to Conn. Gen. Stat. section 4-37g, as it currently reads, the foundation's audit report must be provided to the executive authority of the state agency which the foundation supports and, in turn, the executive authority must provide the audit report to the Auditors of Public Accounts, where it becomes a public record. The law provides that if certain errors are found with respect to state agency accounts versus foundation accounts, or the use of state personnel, services and facilities, the Auditors of Public Accounts may then conduct a full audit on the foundation.

The transparency and accountability already set forth in the law are to be applauded. The public has a great interest in the financial workings of foundations which are established to support public agencies, including agencies which are institutions of higher learning. Access to fiscal information regarding state agencies, and the foundations which support them, is a key way for the public to know what its government is doing.

Section 6 of House Bill 5247 adds a provision which will ensure that the audits which the legislature has already mandated are actually conducted. Specifically, in the event that a foundation which should have had an audit conducted fails to do so, section 6 of the bill would imbue the Auditors of Public Accounts with the authority to step in and conduct a full audit. This provision would only add to the transparency and accountability already set forth in the statute.

Section 6 of Raised House Bill 5247 provides an assurance that foundations which support public agencies will be audited on a regular basis. The Freedom of Information Commission supports this pro-transparency provision, and urges its passage.

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